

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

SEPTEMBER 30, 2020

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

SEPTEMBER 30, 2020

	GOVERNMENTAL TYPE FUNDS						TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	GOVERNMENTAL FUNDS
ASSETS:							
CASH-OPERATING (CNB 5680)	\$201,768	---	---	---	---	---	\$201,768
CASH-OPERATING (FCB 7200)	\$1,214,456	---	---	---	---	---	\$1,214,456
CASH-OPERATING (FCB 3807)	\$155,484	---	---	---	---	---	\$155,484
CASH-OPERATING (FCB 6202)	---	---	---	\$171,315	\$563,080	---	\$734,395
CASH-OPERATING (FCB 8905)	---	---	\$6,327	---	---	---	\$6,327
CASH-OPERATING (FCB 2902)	---	---	\$27,324	---	---	---	\$27,324
DUE FROM GENERAL FUND	---	\$14,665	---	---	---	---	\$14,665
DUE FROM CITT-TRANSPORTATION	\$6,033	---	---	---	---	---	\$6,033
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$144,798	---	---	---	---	\$144,798
INVEST-STATE BOARD (POOL)	\$12,056	---	---	---	---	---	\$12,056
PREPAID EXPENSES	\$70,509	\$0	---	---	---	---	\$70,509
TOTAL ASSETS	\$1,713,894	\$159,463	\$33,652	\$171,315	\$563,080	\$0	\$2,699,835
LIABILITIES:							
ACCOUNTS PAYABLE	\$48,065	---	---	---	---	---	\$48,065
UNION DUES PAYABLE-PBA	\$72	---	---	---	---	---	\$72
UNION DUES PAYABLE-PAT	\$208	\$118	---	---	---	---	\$326
FRS PENSION PAYABLE	\$18,097	\$722	---	---	---	---	\$18,819
DUE TO GENERAL FUND	---	---	\$53,589	---	\$6,033	---	\$59,622
DUE TO ROAD FUND	\$14,665	---	---	---	---	---	\$14,665
DUE TO SANITATION FUND	\$168,221	---	---	---	---	---	\$168,221
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$3,609	---	---	---	---	---	\$3,609
STATE PERMIT SURCHARGE-DBR	\$10,614	---	---	---	---	---	\$10,614
TOTAL LIABILITIES	\$267,300	\$840	\$53,589	\$0	\$64,464	\$0	\$386,194
FUND BALANCES:							
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431
ROADS	---	\$158,623	---	---	---	---	\$158,623
POLICE FORFEITURE	---	---	(\$19,937)	---	---	---	(\$19,937)
CITT	---	---	---	\$171,315	\$498,616	---	\$669,931
UNASSIGNED:	\$1,376,085	---	---	---	---	---	\$1,376,085
TOTAL FUND BALANCES	\$1,446,594	\$158,623	(\$19,937)	\$171,315	\$498,616	\$0	\$2,313,641
TOTAL LIABILITIES & FUND BALANCES	\$1,713,894	\$159,463	\$33,652	\$171,315	\$563,080	\$0	\$2,699,835

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,130,522	\$2,130,522	\$2,136,357	\$5,835
UTILITY TAXES - ELECTRIC	\$160,000	\$160,000	\$184,668	\$24,668
UTILITY TAXES - WATER	\$33,500	\$33,500	\$0	(\$33,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,500	\$5,949	\$449
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$90,000	\$62,688	(\$27,312)
CONTRACTOR REGISTRATIONS	\$5,500	\$5,500	\$4,560	(\$940)
BUILDING PERMITS	\$75,000	\$75,000	\$93,953	\$18,953
ELECTRIC PERMITS	\$10,000	\$10,000	\$16,478	\$6,478
PLUMBING PERMITS	\$12,000	\$12,000	\$28,740	\$16,740
MECHANICAL PERMITS	\$7,500	\$7,500	\$11,711	\$4,211
GARAGE SALE PERMITS	\$300	\$300	\$176	(\$124)
FILM PERMITS	\$0	\$0	\$250	\$250
FRANCHISE FEES - ELECTRIC	\$111,806	\$111,806	\$88,923	(\$22,883)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$45,747	\$41,896	(\$3,851)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$2,115	\$1,762	(\$353)
OTHER FEES - PLAN REVIEW	\$5,000	\$5,000	\$4,256	(\$744)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$8,000	\$9,060	\$1,060
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,500	\$1,074	(\$426)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$450	\$1,660	\$1,210
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$25,000	\$19,495	(\$5,505)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$82,378	\$84,480	\$2,102
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$256,329	\$183,715	(\$72,615)
FEMA REVENUE	\$0	\$0	\$66,077	\$66,077
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$250	\$624	\$374
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINI	\$950	\$950	\$422	(\$528)
RECREATIONAL PROGRAM FEES	\$10,000	\$10,000	\$5,001	(\$4,999)
CONCESSION STAND	\$600	\$600	\$955	\$355
FACILITY RENTALS	\$3,500	\$3,500	\$3,155	(\$345)
TRAFFIC FINES	\$3,000	\$3,000	\$13,560	\$10,560
LIEN SEARCH FEES	\$3,000	\$3,000	\$6,485	\$3,485
FINES - CODE COMPLIANCE	\$15,000	\$15,000	\$12,340	(\$2,660)
MISCELLANEOUS REVENUE	\$5,000	\$5,000	\$46,876	\$41,876
INTEREST INCOME	\$5,000	\$5,000	\$14,454	\$9,454
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$5,420	\$5,420
TOTAL REVENUES	\$3,114,447	\$3,114,447	\$3,157,221	\$42,774
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$12,000	\$11,288	\$712
FICA	\$918	\$918	\$864	\$54
TRAVEL & PER DIEM	\$2,500	\$2,500	\$14	\$2,486
COMMUNICATIONS	\$3,000	\$3,000	\$2,053	\$947
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$642	\$858
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,550	\$1,350	\$200
EDUCATION & TRAINING	\$4,200	\$4,200	\$415	\$3,785
TOTAL COMMISSION	\$25,668	\$25,668	\$16,625	\$9,043

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$86,994	\$83,573	\$3,421
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$54,078	\$55,223	(\$1,144)
REGULAR SALARIES-ADMIN ASST	\$31,820	\$31,820	\$35,671	(\$3,851)
PART-TIME SALARIES	\$19,344	\$19,344	\$0	\$19,344
SPECIAL PAY	\$0	\$0	\$497	(\$497)
FICA/MEDICARE	\$14,835	\$14,835	\$13,193	\$1,641
FLORIDA RETIREMENT SYSTEM	\$31,460	\$31,460	\$35,674	(\$4,214)
HEALTH INSURANCE	\$26,540	\$26,540	\$22,230	\$4,310
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$336	\$110
UNEMPLOYMENT	\$0	\$0	\$374	(\$374)
PROFESSIONAL FEES	\$182,600	\$182,600	\$153,676	\$28,924
AUDITING FEES	\$21,000	\$21,000	\$21,000	\$0
FINANCE CONTRACT	\$55,000	\$55,000	\$55,000	\$0
TRAVEL & PER DIEM	\$12,300	\$12,300	\$2,026	\$10,274
COMMUNICATIONS	\$27,130	\$27,130	\$21,261	\$5,869
POSTAGE	\$6,898	\$6,898	\$6,126	\$772
UTILITIES	\$8,523	\$8,523	\$7,497	\$1,026
RENTALS AND LEASES	\$10,491	\$10,491	\$9,215	\$1,276
PROPERTY INSURANCE	\$146,676	\$146,676	\$173,622	(\$26,946)
PRINTING & BINDING	\$4,600	\$4,600	\$2,399	\$2,201
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$2,221	(\$721)
LEGAL ADVERTISING	\$8,913	\$8,913	\$12,656	(\$3,743)
MUNICIPAL ELECTIONS	\$0	\$0	\$12,585	(\$12,585)
OTHER CURRENT CHARGES	\$9,526	\$9,526	\$7,965	\$1,561
OFFICE SUPPLIES	\$8,500	\$8,500	\$7,130	\$1,370
OPERATING SUPPLIES	\$6,400	\$6,400	\$7,454	(\$1,054)
DUES & MEMBERSHIPS	\$5,950	\$5,950	\$8,347	(\$2,397)
EDUCATION & TRAINING	\$5,000	\$5,000	\$165	\$4,835
CONTINGENCY (COVID-19)	\$21,421	\$21,421	\$4,858	\$16,563
TOTAL ADMINISTRATION	\$807,945	\$807,945	\$761,973	\$45,972
DEBT SERVICE				
PRINCIPAL EXPENSE	\$20,260	\$20,260	\$20,261	(\$1)
INTEREST EXPENSE	\$11,520	\$11,520	\$11,519	\$1
OTHER DEBT SERVICE COSTS	\$240	\$240	\$0	\$240
TOTAL DEBT SERVICE	\$32,020	\$32,020	\$31,780	\$240

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$580,291	\$580,291	\$563,311	\$16,980
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$71,136	\$88,079	(\$16,943)
OVERTIME	\$50,000	\$50,000	\$14,798	\$35,202
SPECIAL PAY & COURT PAYS	\$15,000	\$15,000	\$4,334	\$10,666
OFF DUTY POLICE	\$0	\$0	\$27,260	(\$27,260)
FICA/MEDICARE	\$54,807	\$54,807	\$52,518	\$2,289
FLORIDA RETIREMENT SYSTEM	\$151,371	\$151,371	\$150,188	\$1,183
HEALTH INSURANCE	\$52,158	\$52,158	\$62,122	(\$9,964)
WORKERS COMPENSATION INSURANCE	\$33,011	\$33,011	\$27,352	\$5,659
TRAVEL & PER DIEM	\$1,000	\$1,000	\$1,431	(\$431)
COMMUNICATIONS	\$9,714	\$9,714	\$8,806	\$908
UTILITIES	\$3,740	\$3,740	\$2,145	\$1,595
RENTALS & LEASES	\$73,642	\$73,642	\$78,843	(\$5,201)
INSURANCE-POLICE	\$13,995	\$13,995	\$16,044	(\$2,049)
REPAIRS & MAINTENANCE	\$67,500	\$67,500	\$80,758	(\$13,258)
PRINTING & BINDING	\$600	\$600	\$687	(\$87)
OPERATING SUPPLIES	\$89,630	\$89,630	\$87,005	\$2,625
TOLLS	\$0	\$0	\$6,003	(\$6,003)
DUES & MEMBERSHIPS	\$1,200	\$1,200	\$721	\$479
EDUCATION & TRAINING	\$7,000	\$7,000	\$8,203	(\$1,203)
CONTINGENCY (COVID-19)	\$0	\$0	\$4,049	(\$4,049)
CAPITAL OUTLAY	\$10,500	\$10,500	\$0	\$10,500
TOTAL POLICE	\$1,286,294	\$1,286,294	\$1,284,657	\$1,637
BUILDING (524)				
REGULAR SALARIES	\$32,879	\$32,879	\$32,433	\$446
SPECIAL PAY	\$1,500	\$1,500	\$19	\$1,481
FICA/MEDICARE	\$2,515	\$2,515	\$2,483	\$33
FLORIDA RETIREMENT SYSTEM	\$2,716	\$2,716	\$2,875	(\$159)
HEALTH INSURANCE	\$8,089	\$8,089	\$9,151	(\$1,062)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$64	\$21
PROFESSIONAL SERVICES	\$67,925	\$67,925	\$70,681	(\$2,756)
MEMBERSHIPS	\$0	\$0	\$187	(\$187)
EDUCATION & TRAINING	\$1,000	\$1,000	\$265	\$735
OPERATING SUPPLIES	\$0	\$0	\$350	(\$350)
TOTAL BUILDING	\$116,710	\$116,710	\$118,508	(\$1,798)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$76,000	\$53,115	\$22,885
FICA/MEDICARE	\$5,814	\$5,814	\$3,823	\$1,991
FLORIDA RETIREMENT SYSTEM	\$6,278	\$6,278	\$4,569	\$1,709
HEALTH INSURANCE	\$16,179	\$16,179	\$17,164	(\$985)
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,850	\$2,146	\$704
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$5,000	\$1,050	\$3,950
COMMUNICATIONS	\$870	\$870	\$667	\$202
RENTALS & LEASES	\$6,864	\$6,864	\$5,478	\$1,386
INSURANCE	\$2,123	\$2,123	\$2,434	(\$311)
REPAIRS & MAINTENANCE	\$1,200	\$1,200	\$0	\$1,200
CONTINGENCY	\$2,000	\$2,000	\$0	\$2,000
OPERATING SUPPLIES	\$2,550	\$2,550	\$747	\$1,803
MEMBERSHIPS & DUES	\$100	\$100	\$50	\$50
EDUCATION & TRAINING	\$1,200	\$1,200	\$284	\$916
TOTAL CODE COMPLIANCE	\$129,026	\$129,026	\$91,527	\$37,500
PUBLIC WORKS (539)				
REGULAR SALARIES	\$209,449	\$209,449	\$171,618	\$37,831
OVERTIME	\$1,000	\$1,000	\$11,199	(\$10,199)
EMPLOYEE BONUSES	\$3,000	\$3,000	\$2,292	\$708
FICA/MEDICARE	\$16,329	\$16,329	\$14,161	\$2,168
FLORIDA RETIREMENT SYSTEM	\$17,301	\$17,301	\$15,480	\$1,820
HEALTH INSURANCE	\$41,487	\$41,487	\$42,201	(\$714)
WORKERS COMPENSATION INSURANCE	\$14,244	\$14,244	\$10,724	\$3,520
CONTRACT SERVICES	\$13,000	\$13,000	\$8,580	\$4,420
COMMUNICATIONS	\$2,280	\$2,280	\$4,524	(\$2,244)
UTILITIES	\$9,972	\$9,972	\$8,814	\$1,158
RENTALS & LEASES	\$14,791	\$14,791	\$13,699	\$1,092
PROPERTY INSURANCE	\$5,351	\$5,351	\$7,484	(\$2,133)
REPAIRS & MAINTENANCE	\$38,000	\$38,000	\$30,737	\$7,263
LANDSCAPE MAINTENANCE	\$81,000	\$81,000	\$60,365	\$20,635
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$10,000	\$0	\$10,000
OPERATING SUPPLIES	\$25,000	\$25,000	\$54,359	(\$29,359)
DUES & MEMBERSHIPS	\$150	\$150	\$0	\$150
EDUCATION & TRAINING	\$1,000	\$1,000	\$0	\$1,000
CONTINGENCY (COVID-19)	\$0	\$0	\$11,424	(\$11,424)
CAPITAL OUTLAY	\$12,000	\$12,000	\$0	\$12,000
TOTAL PUBLIC WORKS	\$515,353	\$515,353	\$467,660	\$47,694

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$46,504	\$46,504	\$46,504	\$1
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$39,438	\$33,168	\$6,269
FICA/MEDICARE	\$6,611	\$6,611	\$6,095	\$516
FLORIDA RETIREMENT SYSTEM	\$6,851	\$6,851	\$7,147	(\$296)
HEALTH INSURANCE	\$8,089	\$8,089	\$9,311	(\$1,221)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$255	(\$49)
COMMUNICATIONS	\$2,880	\$2,880	\$4,393	(\$1,513)
UTILITIES	\$5,100	\$5,100	\$4,252	\$848
RENTALS & LEASES	\$6,950	\$6,950	\$3,253	\$3,697
PROPERTY INSURANCE	\$5,201	\$5,201	\$7,672	(\$2,471)
REPAIRS & MAINTENANCE	\$45,000	\$45,000	\$10,469	\$34,531
CONCESSION EXPENSES	\$500	\$500	\$0	\$500
SPECIAL EVENTS	\$10,700	\$10,700	\$4,870	\$5,830
OPERATING SUPPLIES	\$3,750	\$3,750	\$1,655	\$2,095
MEMBERSHIPS & DUES	\$160	\$160	\$75	\$85
EDUCATION & TRAINING	\$2,000	\$2,000	\$1,372	\$628
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$54,000	\$11,083	\$42,917
TOTAL PARKS AND RECREATION	\$243,939	\$243,939	\$151,572	\$92,367
TOTAL EXPENDITURES	\$3,156,957	\$3,156,957	\$2,924,302	\$232,655
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$42,510)	(\$42,510)	\$232,919	\$275,429
RESERVES				
RESERVES-EMERGENCY	\$48,593	\$48,593	\$0	(\$48,593)
TOTAL OTHER FINANCING SOURCES/(USES)	\$48,593	\$48,593	\$0	(\$48,593)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$91,103	\$61,103	(\$30,000)
TOTAL OTHER FINANCING SOURCES/(USES)	\$91,103	\$91,103	\$61,103	(\$30,000)
NET CHANGE IN FUND BALANCES	\$0	\$48,593	\$294,023	\$245,429
FUND BALANCE-BEGINNING	\$0		\$1,152,571	
FUND BALANCE-ENDING	\$0		\$1,446,594	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$81,495	\$58,774	(\$22,721)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$22,680	\$21,695	(\$985)
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,776	\$360
TOTAL REVENUES	\$105,591	\$105,591	\$82,245	(\$23,346)
EXPENDITURES				
REGULAR SALARIES	\$67,626	\$67,626	\$69,683	(\$2,057)
OVERTIME	\$1,000	\$1,000	\$1,606	(\$606)
SPECIAL PAY	\$1,000	\$1,000	\$1,362	(\$362)
FICA/MEDICARE	\$5,326	\$5,326	\$5,598	(\$271)
FLORIDA RETIREMENT SYSTEM	\$5,586	\$5,586	\$6,333	(\$747)
HEALTH INSURANCE	\$16,699	\$16,699	\$17,815	(\$1,116)
WORKERS COMPENSATION INSURANCE	\$7,838	\$7,838	\$5,901	\$1,937
COMMUNICATIONS	\$480	\$480	\$400	\$80
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$2,080	\$2,385	(\$304)
REPAIRS & MAINTENANCE	\$18,204	\$18,204	\$3,239	\$14,965
OPERATING SUPPLIES	\$8,000	\$8,000	\$20,353	(\$12,353)
EDUCATION & TRAINING	\$300	\$300	\$0	\$300
TOTAL EXPENDITURES	\$134,139	\$134,139	\$134,674	(\$535)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$28,548)	(\$28,548)	(\$52,429)	(\$23,880)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$24,399	\$24,399	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,399	\$24,399	\$24,399	\$0
NET CHANGE IN FUND BALANCES	(\$4,149)	(\$4,149)	(\$28,029)	(\$23,880)
FUND BALANCE-BEGINNING	\$4,149		\$186,652	
FUND BALANCE-ENDING	\$0		\$158,623	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$215	\$215
TOTAL REVENUES	\$0	\$0	\$215	\$215
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$215	\$215
NET CHANGE IN FUND BALANCES	\$0	\$0	\$215	\$215
FUND BALANCE-BEGINNING	\$0		(\$20,153)	
FUND BALANCE-ENDING	\$0		(\$19,937)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$25,601	\$4,587	(\$21,014)
INTEREST INCOME	\$200	\$200	\$939	\$739
TOTAL REVENUES	\$25,801	\$25,801	\$5,526	(\$20,275)
EXPENDITURES				
TRANSIT PROJECTS	\$142,000	\$142,000	\$0	\$142,000
TOTAL EXPENDITURES	\$142,000	\$142,000	\$0	\$142,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$116,199)	(\$116,199)	\$5,526	\$121,725
NET CHANGE IN FUND BALANCES	(\$116,199)	(\$116,199)	\$5,526	\$121,725
FUND BALANCE-BEGINNING	\$116,199		\$165,789	
FUND BALANCE-ENDING	\$0		\$171,315	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$102,405	\$18,347	(\$84,058)
INTEREST INCOME	\$800	\$800	\$3,756	\$2,956
TOTAL REVENUES	\$103,205	\$103,205	\$22,104	(\$81,101)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$25,000	\$23,886	\$1,114
TRANSPORTATION PROJECTS	\$347,724	\$347,724	\$6,655	\$341,069
TOTAL EXPENDITURES	\$372,724	\$372,724	\$30,541	\$342,183
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$269,519)	(\$269,519)	(\$8,438)	\$261,082
NET CHANGE IN FUND BALANCES	(\$269,519)	(\$269,519)	(\$8,438)	\$261,082
FUND BALANCE-BEGINNING	\$269,519		\$507,054	
FUND BALANCE-ENDING	\$0		\$498,616	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$	22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16			\$	72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$	25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17			\$	97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$	26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$	-	\$ (24,598.92)	\$ (24,598.92)
ADD: INTEREST INCOME			\$	656.34	\$ 2,435.57	\$ 3,091.91
BALANCE AT 9/31/18			\$	124,748.64	\$ 637,756.03	\$ 762,504.67

FY 2019			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/18		\$	124,748.64	\$ 637,756.03	\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL			\$	29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF			\$		\$ (203,509.64)	\$ (203,509.64)
ADD: INTEREST INCOME			\$	1,087.96	\$ 4,351.07	\$ 5,439.03
LESS: FPL STREETLIGHTING			\$	-	\$ (19,867)	\$ (19,866.90)
BALANCE AT 9/30/19			\$	153,977.64	\$ 531,295.49	\$ 685,273.13

FY 2020			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/19		\$	153,977.64	\$ 531,295.49	\$ 685,273.13
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
FY 20 TOTAL			\$	9,069.00	\$ 36,276.00	\$ 45,345.00
BALANCE AT 9/30/20			\$	163,046.64	\$ 567,571.49	\$ 730,618.13

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

SEPTEMBER 30, 2020

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$168,221
TOTAL ASSETS	<u>\$168,221</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$38,551
DUE TO ROAD FUND	<u>\$144,798</u>
TOTAL LIABILITIES	<u>\$183,349</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>(\$15,127)</u>
TOTAL NET POSITION	<u>(\$15,127)</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/20	ACTUAL THRU 09/30/20	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$521,385	\$521,385	\$519,948	(\$1,437)
MISC INCOME	\$3,410	\$3,410	\$90	(\$3,320)
TOTAL REVENUES	\$524,794	\$524,794	\$520,038	(\$4,757)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$437,011	\$437,011	\$444,435	(\$7,424)
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$0	\$1,000
TOTAL EXPENDITURES	\$438,012	\$438,012	\$444,435	(\$6,423)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$86,783	\$86,783	\$75,603	(\$11,180)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$86,782)	(\$86,782)	(\$85,502)	\$1,280
TOTAL OTHER FINANCING SOURCES/(USES)	(\$86,782)	(\$86,782)	(\$85,502)	\$1,280
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$9,900)	(\$9,900)
FUND BALANCE-BEGINNING	\$0		(\$5,228)	
FUND BALANCE-ENDING	\$0		(\$15,127)	